

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
General Government					
045 Supreme Court					
Other Funds	36	25	11	30.6	OTHER FUNDS: The underexpenditure is caused by Savings Incentive monies being allotted prior to the actual expenditure.
Total All Funds	8,359	8,397	(38)	(0.5)	
046 Law Library					
Total FTEs	15.0	13.2	1.8	12.0	FTEs: The underexpenditure is the result of unexpected staffing fluctuations. Vacant positions are under consideration to be filled.
048 Court of Appeals					
Other Funds	24	15	9	37.5	OTHER FUNDS: The underexpenditure is caused by Savings Incentive monies being allotted prior to the actual expenditure.
Total All Funds	19,404	19,195	209	1.1	
050 Commission on Judicial Conduct					
General Fund - State for Fiscal Year 2003	470	421	49	10.4	GENERAL FUND- STATE FOR FISCAL YEAR 2003 and FTEs: The underexpenditure is caused by a delay in hiring for an investigator position. The agency plans to fill the vacancy.
Other Funds	66	0	66	100.0	
Total All Funds	1,470	1,278	192	13.1	OTHER FUNDS: An allotment amendment for the Savings Incentive allocation has been approved by OFM; however, corresponding expenditures have not yet occurred.
Total FTEs	9.6	7.7	1.9	19.8	
055 Office of Administrator for the Courts					
Other Funds	41,796	34,016	7,780	18.6	OTHER FUNDS: Expenditures for contracted services associated with Judicial Information Systems projects have occurred later than anticipated when allotments were approved.
Total All Funds	64,686	56,587	8,099	12.5	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
080 Office of Lieutenant Governor					
Other Funds	11	17	(6)	(54.5)	OTHER FUNDS: The agency received an unanticipated receipt for SAFESTREET. Funds are used to inform citizen's of Washington about the hazards of the use of methamphetamines. Unanticipated receipts are approved by the Office of Financial Management but are not reflected in the official allotments.
Total All Funds	678	681	(3)	(0.4)	
Total FTEs	6.0	7.0	(1.0)	(16.7)	FTEs: The overexpenditure of FTEs is caused by the addition of a Research Analyst that is being reimbursed by the Senate and House of Representatives to assist the Lt. Governor on the Legislative Economic Development Committee.
082 Public Disclosure Commission					
Other Funds	40	3	37	92.5	OTHER FUNDS: An allotment amendment for Savings Incentive allocation has been approved by OFM; however, corresponding expenditures have not yet occurred. Expenditures are planned for February 2003 for information technology upgrades and maintenance.
Total All Funds	2,878	2,796	82	2.8	
085 Office of the Secretary of State					
General Fund - State for Fiscal Year 2003	6,481	8,119	(1,638)	(25.3)	GENERAL FUND-STATE FOR FISCAL YEAR 2003: Actuals include an approved allocation from the Governor's emergency fund. Special allocations are approved by the Office of Financial Management but are not reflected in the official allotments.
Other Funds	15,010	12,082	2,928	19.5	OTHER FUNDS: The underexpenditure resulted from reduced travel and equipment expenditures. Delays in filling staff vacancies as a result of anticipated budget reductions in the 2002 supplemental also contributed to the underexpenditure. The agency anticipates the underexpenditure will continue until allotment reductions in the second fiscal year are realized, and staff vacancies are filled.
Total All Funds	32,036	30,400	1,636	5.1	
086 Governor's Office of Indian Affairs					
Other Funds	4	35	(31)	(775.0)	OTHER FUNDS: Actuals include approved unanticipated receipts. These receipts have been approved by the Office of Financial Management, but are not included in the agency's official allotment estimates.
Total All Funds	417	446	(29)	(7.0)	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
087 Commission on Asian Pacific American Affairs					
General Fund - State for Fiscal Year 2002	204	201	3	1.5	
General Fund - State for Fiscal Year 2003	120	86	34	28.3	GENERAL FUND-STATE FOR FISCAL YEAR 2003 AND FTEs: The underexpenditure resulted from an Executive Director vacancy from July 2002 through November 2002, and an agency self-imposed restriction on printing activity.
Total All Funds	324	287	37	11.4	
Total FTEs	2.8	2.5	.3	10.7	
091 Redistricting Commission					
General Fund - State for Fiscal Year 2002	864	741	123	14.2	
General Fund - State for Fiscal Year 2003	20	12	8	40.0	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The agency became inactive as of June 30, 2002. There are two vendors that have outstanding invoices for July, 2002 that total \$7,300. The underexpenditure will be resolved when the payment is made to the vendors.
Total All Funds	956	825	131	13.7	
Total FTEs	8.5	4.5	4.0	47.1	FTEs: The underexpenditure resulted from a lower than anticipated staffing level. This trend is expected to continue for the remainder of the fiscal year.
095 Office of State Auditor					
General Fund - State for Fiscal Year 2002	912	806	106	11.6	
General Fund - State for Fiscal Year 2003	621	376	245	39.5	GENERAL FUND-STATE FOR FISCAL YEAR 2003: This funding supports the School Programs function. This program has been historically underspent and will likely continue to be underspent throughout the remainder of the biennium.
Total All Funds	34,415	36,523	(2,108)	(6.1)	
099 Commission on Salaries for Elected Officials					
General Fund - State for Fiscal Year 2003	57	67	(10)	(17.5)	GENERAL FUND-STATE FOR FISCAL YEAR 2003 and FTEs: The overexpenditure of FTEs is the result of the early hire of the Administrative Assistant and increase to full time of the Executive Director. This was in anticipation of the first public hearing in January.
Total All Funds	132	140	(8)	(6.1)	
Total FTEs	0.5	0.6	(.1)	(20.0)	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
100 Office of Attorney General					
Other Funds	121,749	108,796	12,953	10.6	OTHER FUNDS: The underexpenditure reflects continued holding of vacancies and equipment orders.
Total All Funds	130,815	117,905	12,910	9.9	
103 Community, Trade, and Economic Development					
General Fund - State for Fiscal Year 2002	139,586	139,432	154	0.1	GENERAL FUND-STATE FOR FISCAL YEAR 2003: At the request of counties, local government assistance funds to counties were disbursed sooner than anticipated as a lump sum. No additional expenditures are planned and the variance for the year is expected to be zero. Interagency reimbursements for Workfirst, Early Childhood Education Assistance Program and Federal Drinking Water Loan expenditures had not been received at the time of this reporting period. This is a normal result of the time period between expenditure, billing, and reimbursement. The expenditures will be fully reimbursed in a subsequent reporting period.
General Fund - State for Fiscal Year 2003	33,047	43,321	(10,274)	(31.1)	
Total All Funds	370,344	381,338	(10,994)	(3.0)	
104 Economic and Revenue Forecast Council					
General Fund - State for Fiscal Year 2003	256	226	30	11.7	GENERAL FUND-STATE FOR FISCAL YEAR 2003: Savings have been realized for printing and equipment costs. Equipment purchases have been delayed and the agency no longer prints the Forecast and Climate Studies. Both documents are available on the internet to reduce cost.
Total All Funds	760	724	36	4.7	
105 Office of Financial Management					
Other Funds	35,337	50,518	(15,181)	(43.0)	OTHER FUNDS: The overexpenditure is the result of earlier than expected expenditures in federal funds, as well as growth in the amount of federal funds the agency is receiving. A \$12 million supplemental budget item has been included in the Governor's Supplemental budget. In addition, the actuals include approximately \$2.5 million in unanticipated receipts that have been approved by the Office of Financial Management, but are not included in the agency's official allotment estimates.
Total All Funds	54,437	69,727	(15,290)	(28.1)	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
116 State Lottery					
Other Funds	547,835	526,073	21,762	4.0	OTHER FUNDS: Sales of lottery tickets, mainly Scratch and Mega Millions, are below projections. As a result, expenses related to the sale of these products were not realized.
Total All Funds	547,835	526,073	21,762	4.0	
117 Washington State Gambling Commission					
Other Funds	22,534	19,424	3,110	13.8	OTHER FUNDS and FTEs: The underexpenditure was caused by program growth and associated revenue being lower than projected. A freeze on hiring, travel, and equipment purchases also contributed to the underexpenditure.
Total All Funds	22,534	19,424	3,110	13.8	
Total FTEs	196.5	174.4	22.1	11.2	
118 Commission on Hispanic Affairs					
Other Funds	3	1	2	66.7	OTHER FUNDS: An allotment amendment for the Savings Incentive allocation has been approved by the Office of Financial Management. However, the agency is unable to fully spend the allotted amount as a result of the Governor's Directive and self-imposed spending freeze.
Total All Funds	332	325	7	2.1	
119 Commission On African-American Affairs					
Other Funds	3	0	3	100.0	OTHER FUNDS: An allotment amendment for the Savings Incentive allocation has been approved by the Office of Financial Management. However, the agency is unable to fully spend the allotted amount as a result of the Governor's Directive and self-imposed spending freeze.
Total All Funds	324	319	5	1.5	
122 Personnel Appeals Board					
Total FTEs	11.0	9.6	1.4	12.7	FTEs: The under-utilization of FTEs resulted from the elimination of one staff position with salary and benefit cost savings allocated to mediation services and goods and services expenditures to support core agency functions. Another 0.5 FTE remains vacant to allow for the part-time work schedule for one employee. This underexpenditure will likely continue for the remainder of this biennium.

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
142 Board of Tax Appeals					
General Fund - State for Fiscal Year 2003	530	465	65	12.3	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure resulted from a delay in filling a board member position. The position was filled in October, 2002.
Other Funds	5	4	1	20.0	OTHER FUNDS: An allotment amendment for the Savings Incentive allocation has been approved by OFM; however, corresponding expenditures have not yet occurred.
Total All Funds	1,712	1,646	66	3.9	
147 Office of Minority and Women's Business Enterprises					
Other Funds	1,987	1,655	332	16.7	OTHER FUNDS and FTEs: The underexpenditure is the result of vacant positions. Some of these savings will help to offset additional costs for terminated employees and work on computer systems.
Total All Funds	1,987	1,655	332	16.7	
Total FTEs	20.0	15.9	4.1	20.5	
155 Department of Information Services					
Other Funds	155,814	140,615	15,199	9.8	OTHER FUNDS: The underexpenditure resulted from changes in the acquisition for capital equipment, software, and related maintenance. It is projected that the underexpenditure will decrease as acquisitions are completed during the remainder of the biennium.
Total All Funds	155,814	140,670	15,144	9.7	
165 Board of Accountancy					
Total FTEs	9.2	7.7	1.5	16.3	FTEs: The underexpenditure resulted from delays in filling vacant positions. These positions are now filled.
167 Forensic Investigations Council					
Other Funds	269	13	256	95.2	OTHER FUNDS: The underexpenditure resulted from \$250,000 set aside for the purpose of assisting local jurisdictions in the investigation of multiple deaths involving unanticipated, extraordinary, and catastrophic events.
Total All Funds	269	13	256	95.2	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
185 Horse Racing Commission					
Other Funds	3,500	2,877	623	17.8	OTHER FUNDS: Playfair did not conduct a fall 2001 or 2002 race meet, leaving planned expenditures unspent.
Total All Funds	3,500	2,877	623	17.8	
Total FTEs	30.5	22.5	8.0	26.2	
195 Liquor Control Board					
General Fund - State for Fiscal Year 2003	728	569	159	21.8	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure is a result of lower than anticipated Attorney General billings for the Tobacco Tax Program. This amount is approximately \$44,000 and should be expended by June 30 to cover increased Attorney General costs as a result of a recent cigarette confiscation case. The remainder of the underexpenditure relates to tribal court costs (not charged to Attorney General fees) that will occur later in the spring (\$25,000); replacing aging vehicle police radios (\$22,000); and the allocation of rent charges to the Tobacco Tax Program for Fiscal Year 2003 (\$68,000).
Total All Funds	122,060	116,934	5,126	4.2	TOTAL ALL FUNDS: The underexpenditure resulted from the provisoed Merchandising Business System (MBS) appropriation being underspent by \$2.9 million, as a result of the delay in the start date of the project. Although there is a contingency proviso in the 2003-05 Governor's budget in case the project cannot be completed in the 2001-03 Biennium, the plan is to purchase all the equipment and services within the next six months. The Technology Maintenance appropriation is underspent by \$535,000. The timing of planned expenses was delayed so that Information Technology staff could devote their attention to the MBS project. The program has reassigned those resources and plans are to complete the project by June 30, 2003, and come in under budget by \$14,000. Finally, the basic appropriation is underspent by \$1.48 million. Although underspent as of December 31, 2002, projections show a potential deficit of (\$170,000) at June 30, 2003. (This deficit does not factor in the \$106,000 reduction proposed in the PSSB 5403). Expenses are projected to accelerate in the next six months. These include, but are not limited to, \$236,000 of unplanned Workers Compensation as communicated from L&I, \$463,000 of necessary MBS interfaces not funded in the MBS appropriation, and \$180,000 for the Distribution Center's Materials Handling System parts that arrived sooner than anticipated.

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
275 Public Employment Relations Commission					
General Fund - State for Fiscal Year 2003	1,228	1,011	217	17.7	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure resulted from lower than anticipated labor relations mediation activity for the home care quality program. There was also a delay in the hiring of two Labor Relations Adjudicator/Mediator positions.
Other Funds	25	4	21	84.0	OTHER FUNDS: An amendment for the Savings Incentive allocation has been approved by OFM; however, corresponding expenditures have not yet occurred.
Total All Funds	3,504	3,171	333	9.5	
476 Growth Management Hearings Office					
Other Funds	48	0	48	100.0	OTHER FUNDS: An allotment amendment for the Savings Incentive allocation has been approved by OFM; however, corresponding expenditures have not yet occurred.
Total All Funds	2,294	2,221	73	3.2	
550 State Convention and Trade Center					
Other Funds	48,330	42,409	5,921	12.3	OTHER FUNDS: The events of September 11, 2001, resulted in the cancellation or postponement of events, reduced air travel and affected attendance at events. In addition, the reduction in travel resulted in hotel/motel revenue collections to drop below the allotted forecast, thus, the agency reduced expenses accordingly.
Total All Funds	48,330	42,409	5,921	12.3	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
Human Services					
107 Washington State Health Care Authority					
General Fund - State for Fiscal Year 2003	3	0	3	100.0	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure resulted from residual compensation allocation dollars remaining in the Community Health Services program after the funding for this program was transferred from General Fund State to Health Services Account.
Other Funds	506,438	463,325	43,113	8.5	OTHER FUNDS: The underexpenditure is attributed to planned underspending in the Basic Health Subsidized program. This was done in anticipation of an increased need for resources in Fiscal Year 2003, to sustain the average enrollment necessary to qualify for spending Initiative 773 funds.
Total All Funds	513,100	469,984	43,116	8.4	
120 Human Rights Commission					
General Fund - State for Fiscal Year 2003	1,339	1,113	226	16.9	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure was caused by investigator staff vacancies. When these position are filled, the underexpenditure will be reduced.
Other Funds	1,272	1,607	(335)	(26.3)	OTHER FUNDS: The agency received \$156,273 in unanticipated receipts. These have been approved by the Office of Financial Management, but are not included in the agency's official allotment estimates. Also, an allotment amendment of \$24,581 for the Savings Incentive allocation has been approved by OFM, however, corresponding expenditures have not yet occurred.
Total All Funds	5,350	5,435	(85)	(1.6)	
227 Criminal Justice Training Commission					
Other Funds	13,961	15,515	(1,554)	(11.1)	OTHER FUNDS: Actuals include unanticipated receipts totaling \$2,071,001. Unanticipated receipts are approved by the Office of Financial Management, but are not included in the agency's official allotment estimates.
Total All Funds	13,961	15,515	(1,554)	(11.1)	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
235 Department of Labor and Industries					
Other Funds	339,649	327,051	12,598	3.7	OTHER FUNDS: The underexpenditure resulted from delays in hiring contractors for projects, and funds being used for later implementation stages rather than in earlier research and conceptual phases. Underexpenditures for Administrative Services resulted from a hiring freeze, which caused extended vacancies, and difficulty recruiting and retaining staff positions. Computer lease costs were anticipated to start in September 2001, but did not begin until November 2001. The underexpenditure will be used to cover costs related to training, support, and hardware/software as the agency migrates to the operating system XP. Unspent funds for Insurance Services resulted from vacancies in the Claims Program, and a delay in executing contracts in the Health Services Program.
Total All Funds	348,147	335,518	12,629	3.6	
250 Indeterminate Sentence Review Board					
General Fund - State for Fiscal Year 2003	499	438	61	12.2	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure resulted from: 1) an aggressive travel reduction effort by relying on electronic hearing means (as an experiment only), 2) multi-tasking by current staff prior to employment/replacement of additional personnel; 3) an aggressive pursuit of discounts for training multiple attendees; and 4) careful review of the need to attend conferences, detailed cost/benefit consideration and presentation of papers by attendees so the agency doesn't bear the expense. (Presenters attend free of cost).
Other Funds	86	0	86	100.0	OTHER FUNDS: An allotment amendment for the Savings Incentive allocation has been approved by OFM; however, corresponding expenditures have not yet occurred.
Total All Funds	1,563	1,358	205	13.1	
300 Department of Social and Health Services					
General Fund - State for Fiscal Year 2002	3,084,117	3,084,117	0	0.0	
General Fund - State for Fiscal Year 2003	1,568,855	1,541,427	27,428	1.7	GENERAL FUND - STATE FOR FISCAL YEAR 2003: See below for explanations by program.
Other Funds	7,043,576	6,364,791	678,785	9.6	
Total All Funds	11,696,548	10,990,335	706,213	6.0	
Total FTEs	18,216.9	17,940.9	276.0	1.5	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
300-010 Department of Social and Health Services - Children's Administration					
General Fund - State for Fiscal Year 2002	228,449	223,170	5,279	2.3	GENERAL FUND-STATE FOR FISCAL YEAR 2003 and OTHER FUNDS: The Children's Administration (CA) has been over-earning federal dollars and has been spending lidded grants first. Once the lidded grants are completely expended, CA will spend state funds, thus reducing the underexpenditure.
General Fund - State for Fiscal Year 2003	115,974	110,966	5,008	4.3	
Other Funds	283,208	299,887	(16,679)	(5.9)	
Total All Funds	627,631	634,023	(6,392)	(1.0)	
Total FTEs	2,285.6	2,286.1	(.5)	0.0	
300-020 Department of Social and Health Services - Juvenile Rehabilitation					
General Fund - State for Fiscal Year 2002	84,492	84,796	(304)	(0.4)	Below threshold; no explanation required.
General Fund - State for Fiscal Year 2003	40,382	37,889	2,493	6.2	
Other Funds	51,596	49,399	2,197	4.3	
Total All Funds	176,470	172,084	4,386	2.5	
Total FTEs	1,240.5	1,243.5	(3.0)	(0.2)	
300-030 Department of Social and Health Services - Mental Health					
General Fund - State for Fiscal Year 2002	306,786	306,072	714	0.2	OTHER FUNDS: The reported underexpenditure exists because the Regional Support Networks have not reported expenditure of local dollars at the rate originally estimated. However, the division believes there may be a lag in certifying the expenditures and total local dollars may likely come closer to the original estimate.
General Fund - State for Fiscal Year 2003	174,421	176,414	(1,993)	(1.1)	
Other Funds	388,690	375,569	13,121	3.4	
Total All Funds	869,897	858,055	11,842	1.4	
Total FTEs	3,091.5	3,116.5	(25.0)	(0.8)	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
300-040 Department of Social and Health Services - Developmental Disabilities					
General Fund - State for Fiscal Year 2002	307,288	310,400	(3,112)	(1.0)	
General Fund - State for Fiscal Year 2003	166,809	160,454	6,355	3.8	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure is the result of SSI supplemental payments for day employment and family support services.
Other Funds	436,420	422,687	13,733	3.1	OTHER FUNDS: The underexpenditure is the result of the Fiscal Year 2002 close process; the federal surplus will be spent in Fiscal Year 2003.
Total All Funds	910,517	893,541	16,976	1.9	
Total FTEs	3,455.3	3,454.9	.4	0.0	
300-050 Department of Social and Health Services - Long-Term Care					
General Fund - State for Fiscal Year 2002	507,147	501,789	5,358	1.1	
General Fund - State for Fiscal Year 2003	257,141	256,730	411	0.2	
Other Funds	802,817	795,507	7,310	0.9	OTHER FUNDS: The major driver of the underexpenditure is a slightly lower than expected caseload in Nursing Homes.
Total All Funds	1,567,105	1,554,026	13,079	0.8	
Total FTEs	1,063.7	1,080.4	(16.7)	(1.6)	
300-060 Department of Social and Health Services - Economic Services Administration					
General Fund - State for Fiscal Year 2002	446,871	448,584	(1,713)	(0.4)	
General Fund - State for Fiscal Year 2003	201,266	205,238	(3,972)	(2.0)	
Other Funds	1,038,926	1,075,706	(36,780)	(3.5)	OTHER FUNDS: These expenditures are caseload driven and will be addressed by the Fiscal Year 2003 supplemental budget. In addition, there are Fiscal Year 2002 closing adjustments that used General Fund-Federal funds allotted in Fiscal Year 2003 in Fiscal Year 2002 and \$19.5 million in unanticipated receipts that are not reflected in the official allotment estimates.
Total All Funds	1,687,063	1,729,528	(42,465)	(2.5)	
Total FTEs	4,804.7	4,568.8	235.9	4.9	
300-070 Department of Social and Health Services - Alcohol And Substance Abuse					
General Fund - State for Fiscal Year 2002	35,990	35,990	0	0.0	
General Fund - State for Fiscal Year 2003	18,521	18,378	143	0.8	
Other Funds	118,352	116,647	1,705	1.4	
Total All Funds	172,863	171,015	1,848	1.1	
Total FTEs	106.3	95.7	10.6	10.0	FTEs: Ten staff positions were eliminated as part of Fiscal Year 2002 Supplemental Budget administrative reductions.

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
300-080 Department of Social and Health Services - Medical Assistance					
General Fund - State for 2002	1,081,397	1,090,964	(9,567)	(0.9)	GENERAL FUND-STATE FOR FISCAL YEAR 2003: Medical Assistance payments are often made some time after the health care services are actually delivered to the client, because of lags in claim submissions or reassessment eligibility. Since payments are attributed to the date of service, rather than the date of payment, a given period's activity increases in accuracy as time elapses and more accounting activity is booked. A recent measurement of the payments attributable to the period ending December 2002 show the percent of the underexpenditure from the estimate is less than 0.24 percent, rather than the earlier underexpenditure of 2.4 percent.
General Fund - State for Fiscal Year 2003	541,886	529,012	12,874	2.4	
Other Funds	3,800,586	3,115,984	684,602	18.0	OTHER FUNDS: Pro-Share is the result of a provision in federal rules that enabled Washington state to generate more federal Medicaid funding than the state would normally receive, and includes both spending and revenue steps. The enacted 2002 Supplemental budget anticipated \$530 million of Pro-Share revenues this biennium and provided appropriation authority for the associated amount of required spending. After discussions with the federal government, the current estimate of total revenue is expected to be about \$200 million. Since the larger spending authority will not be needed, the second supplemental budget will reduce the spending authority accordingly.
Total All Funds	5,423,869	4,735,960	687,909	12.7	
Total FTEs	966.3	944.0	22.3	2.3	
300-100 Department of Social and Health Services - Vocational Rehabilitation					
General Fund - State for Fiscal Year 2002	11,526	11,525	1	0.0	GENERAL FUND-STATE FOR FISCAL YEAR 2003: DVR is spending dollars from the Federal Fiscal Year 2002 grant at 100% federal funds as the state-matching requirement has been met. Once the Federal Fiscal Year 2002 dollars are expended, the division will be spending General Fund-State at a faster pace and will need all state dollars to meet the matching requirement in Federal Fiscal Year 2003 during State Fiscal Year 2003.
General Fund - State for Fiscal Year 2003	6,142	3,480	2,662	43.3	
Other Funds	63,600	54,281	9,319	14.7	OTHER FUNDS: The program is currently showing an underexpenditure in federal authority. It's estimated the division's expenditures will exceed available federal authority by June 30, as the current authority is not adequate to cover available federal grant dollars.
Total All Funds	81,268	69,286	11,982	14.7	
Total FTEs	337.0	335.9	1.1	0.3	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
300-110 Department of Social and Health Services - Administration/Support Services					
General Fund - State for Fiscal Year 2002	31,117	29,822	1,295	4.2	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The approximate \$2.2 million surplus resulted from: 1) \$887,000 in allotments for the Payment Review Program with expenditures appearing in the Medical Assistance Administration; 2) Administrative Reductions allotments are in the last month of the fiscal year totaling \$2.553 million. The official allotment does not reflect this reduction monthly. When the 2003 Supplemental is passed, the official allotment will reflect this reduction.
General Fund - State for Fiscal Year 2003	15,134	12,949	2,185	14.4	
Other Funds	39,495	37,651	1,844	4.7	
Total All Funds	85,746	80,422	5,324	6.2	
Total FTEs	704.9	677.2	27.7	3.9	
300-145 Department of Social and Health Services - Payments to Other Agencies					
General Fund - State for Fiscal Year 2002	43,053	41,001	2,052	4.8	Below threshold; no explanation required.
General Fund - State for Fiscal Year 2003	31,134	30,159	975	3.1	
Other Funds	19,886	21,474	(1,588)	(8.0)	
Total All Funds	94,073	92,634	1,439	1.5	
300-150 Department of Social and Health Services - Information System Services					
General Fund - State for Fiscal Year 2002	0	3	(3)	0.0	GENERAL FUND-STATE FOR FISCAL YEAR 2003: Charges in ISSD are charged out to the programs. The final balance is expected to be zero. During the fiscal period, the charges and charge backs may not equal. The (\$241,000) actual state expenditures to date reflect a lag in charging back ISSD expenditures to the programs. The allotments as of the sixth month assumed a lag in charge backs of \$45,000 for a total variance of \$286,000.
General Fund - State for Fiscal Year 2003	45	(241)	286	635.6	
Total All Funds	45	(238)	283	628.9	
Total FTEs	161.1	138.0	23.1	14.3	
302 Home Care Quality Authority					
General Fund - State for Fiscal Year 2002	0	0			GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure is attributed to a delay in contractor services and equipment purchases. The underexpenditure will decrease significantly by the end of the fiscal year.
General Fund - State for Fiscal Year 2003	71	59	12	16.9	
Total All Funds	71	59	12	16.9	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
303 Department of Health					
General Fund - State for Fiscal Year 2002	57,885	57,351	534	0.9	
General Fund - State for Fiscal Year 2003	29,556	23,680	5,876	19.9	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure resulted from the following: Funds were obligated through contracts, but invoices were not received from contractors for the following programs: Drinking Water, Emergency Medical and Trauma Prevention, AIDSNET, Family Planning, Maternal Child Health Block Grant, Child Adolescent Health/Child Profile, and Oral Health programs. Additionally, programs such as the Women, Infant and Children, and Breast and Cervical Health Promotion programs are managing their revenue streams closely and utilizing federal funds prior to lapsing. These programs are funded with both state and federal funds.
Other Funds	378,824	390,641	(11,817)	(3.1)	OTHER FUNDS: The overexpenditure in General Fund-Federal is caused by the Women, Infant & Children, and the Breast and Cervical Health Promotion programs, which are funded with both state and federal funds, managing their revenue streams closely, and utilizing federal funds ahead of the allotment plan.
Total All Funds	466,265	471,672	(5,407)	(1.2)	
305 Department of Veterans Affairs					
General Fund - State for Fiscal Year 2003	4,891	6,162	(1,271)	(26.0)	GENERAL FUND-STATE FOR FISCAL YEAR 2003: Federal and local revenue collections have not met anticipated levels for the biennium as a result of delays in federal approval of bed designation changes at the State Veterans Homes, decreases in Medicaid reimbursement rates and lower collections from residents for contributions toward their cost of care. Lower revenue collections require greater expenditures of General Fund-State expenditures to cover the operating costs of the Homes. General Fund-State relief has been requested in the Governor's 2003 Supplemental Budget (as revised).
Total All Funds	54,215	51,881	2,334	4.3	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
315 Department of Services for the Blind					
General Fund - State for Fiscal Year 2003	805	603	202	25.1	GENERAL FUND-STATE FOR FISCAL YEAR 2003: All expenses related to the Federal award are charged as 100 percent Federal. At the end of the month a journal voucher is processed that moves 21.3 percent of those charges to the State General Fund. The journal voucher for fiscal month 18 (December 2002) was not completed in time.
Total All Funds	13,291	13,230	61	0.5	
325 Sentencing Guidelines Commission					
Total FTEs	12.1	9.1	3.0	24.8	FTEs: The underutilization of FTEs are the result of positions left vacant until completion of data entry reprogramming.
540 Employment Security Department					
Other Funds	335,140	373,111	(37,971)	(11.3)	OTHER FUNDS: The Department has requested and received spending authority for federal unanticipated receipts. Unanticipated receipts are approved by the Office of Financial Management, but are not included in the agency's official allotment estimates.
Total All Funds	335,140	373,111	(37,971)	(11.3)	
Natural Resources					
460 Columbia River Gorge Commission					
General Fund - State for Fiscal Year 2002	391	327	64	16.4	
General Fund - State for Fiscal Year 2003	191	165	26	13.6	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure is attributable to lower than anticipated legal costs.
Total All Funds	1,142	1,048	94	8.2	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
461 Department of Ecology					
General Fund - State for Fiscal Year 2003	17,612	13,788	3,824	21.7	GENERAL FUND-STATE FOR FISCAL YEAR 2003: Accounting technicalities account for the majority of the underexpenditures. The full charge for overhead costs was not made and charges for state match in the EPA performance partnership grant will be made later than anticipated. These will both be adjusted by the end of the year. There was also equipment delays and staff vacancies in the Air and Water Quality program.
Other Funds	182,289	149,858	32,431	17.8	OTHER FUNDS: Local governments are temporarily spending less in watershed planning grant funds and have been late in billing for litter collection projects, public participation efforts and federally funded non-point water quality and water resources activities. Drought funds were not needed as planned. Cleanup projects have been delayed and funds for state match payments for federal superfund dollars will be required later than anticipated. There have been unfilled vacancies in Environmental Assessment, Water Quality, Water Resources, Solid Waste, and Spills. There were equipment delays in Spills and Environmental Assessment.
Total All Funds	239,195	202,938	36,257	15.2	
462 Pollution Liability Insurance Program					
Total FTEs	9.1	7.5	1.6	17.6	FTE's: The underexpenditure was caused by a staff vacancy, and one position that is in a leave-without-pay status.
465 State Parks and Recreation Commission					
General Fund - State for Fiscal Year 2003	14,007	15,832	(1,825)	(13.0)	GENERAL FUND-STATE FOR FISCAL YEAR 2003: Internal adjustments have been made and the general fund will be aligned to allotments by the end of the next quarter.
Other Funds	23,965	21,485	2,480	10.3	OTHER FUNDS: The underexpenditure is the result of equipment purchases not yet received. Currently the agency plans to spend \$1.8 million for equipment, goods and services and contract expenditures. The lack of snow this year also contributed to the underexpenditure.
Total All Funds	70,417	69,762	655	0.9	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
467 Interagency Committee for Outdoor Recreation					
General Fund - State for Fiscal Year 2002	143	143			
General Fund - State for Fiscal Year 2003	185	112	73	39.5	GENERAL FUND-STATE FOR FISCAL YEAR 2003: Anticipated expenditures that would have occurred in the first six months, are happening over twelve months.
Other Funds	13,528	6,373	7,155	52.9	OTHER FUNDS: Expenditures related to the Forest and Fish contract with Department of Natural Resources are not occurring as expected.
Total All Funds	13,856	6,628	7,228	52.2	
Total FTEs	23.3	19.1	4.2	18.0	FTEs: The underexpenditure resulted from staff vacancies. The agency is currently recruiting to fill these vacancies.
471 State Conservation Commission					
General Fund - State for Fiscal Year 2002	2,134	1,979	155	7.3	
General Fund - State for Fiscal Year 2003	1,251	1,030	221	17.7	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure resulted from by staff vacancies and lower than anticipated Attorney General fees and billings for the Conservation Reserve Enhancement Program technical assistance program lagging.
Total All Funds	6,242	5,615	627	10.0	
Total FTEs	17.2	13.9	3.3	19.2	
477 Department of Fish and Wildlife					
Other Funds	148,639	130,574	18,065	12.2	OTHER FUNDS: Of the \$18 million underexpenditure, \$8 million is the result of allotment estimates for the Special Wildlife Account that were based on assumed revenue receipts from the federal Bonneville Power Administration. Approximately \$8 million in federal revenue did not materialize and therefore, will continue to show as being underspent through the end of the biennium. The remainder of the \$18 million underexpenditure is caused by Wildlife federal and local contracts that have not yet been expended. Because of the seasonality, the agency anticipates this underexpenditure to decrease significantly by the end of the fiscal year.
Total All Funds	217,456	200,316	17,140	7.9	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
490 Department of Natural Resources					
General Fund - State for Fiscal Year 2002	36,212	36,208	4		
General Fund - State for Fiscal Year 2003	17,538	33,726	(16,188)	(92.3)	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The overexpenditure is caused by emergency fire suppression expenditures. Additional funding has been requested in the 2003 supplemental budget.
Total All Funds	204,152	224,904	(20,752)	(10.2)	OTHER FUNDS: The underexpenditures are primarily caused by reduced spending in trust land management programs to align with available revenues.
495 Department of Agriculture					
Total FTEs	722.9	645.6	77.3	10.7	FTEs: The underexpenditure in FTEs is a result of an overall lower than anticipated level of staffing caused by general economic conditions and program changes in the Commodity Inspection program. The agency anticipates this trend to continue for the remainder of the biennium and has submitted a non-appropriated fund adjustment for the 2003-05 biennium adjusting FTEs to reflect the current needs of the Commodity Inspection program.
Transportation					
205 Board of Pilotage Commissioners					
Other Funds	229	141	88	38.4	OTHER FUNDS: The underexpenditure resulted from lower than anticipated Attorney General costs as well as minimal travel costs.
Total All Funds	229	141	88	38.4	
228 Traffic Safety Commission					
Other Funds	6,740	11,804	(5,064)	(75.1)	OTHER FUNDS: Actuals include expenditures for unanticipated receipts that are not included in the original estimates. Unanticipated receipts are approved by the Office of Financial Management.
Total All Funds	6,740	11,804	(5,064)	(75.1)	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
405 Department of Transportation					
Other Funds	765,915	730,313	35,602	4.6	OTHER FUNDS: Three of the Department's programs contributed to \$24.2 million of the department's underexpenditure. They include Transportation Equipment Fund (E00), Transportation Management and Support (S00), and Rail Operating (Y00). The underexpenditure in Program E00 continues to be caused by lower than estimated equipment purchases. Program S00 information technology project expenditures are and will continue to be below the initial plan. For Program Y00, planned payments for operating and maintenance costs of the state sponsored Amtrak passenger service were not made until January 2003.
					The Highway Maintenance Program (M00) has an underexpenditure exceeding \$5 million; however, this is only 2.5 percent of the biennium to date estimate. Because of normal biennium to biennium variations in seasonal expenditure demands, it is difficult to develop more accurate initial estimates.
Total All Funds	765,915	730,313	35,602	4.6	
Total FTEs	4,645.9	4,328.3	317.6	6.8	
405-D00 Department of Transportation - Highway Management and Facilities					
Other Funds	37,168	36,087	1,081	2.9	Below threshold; no explanation required.
Total All Funds	37,168	36,087	1,081	2.9	
Total FTEs	193.8	181.4	12.4	6.4	
405-E00 Department of Transportation - Transportation Equipment Fund					
Other Funds	69,049	54,397	14,652	21.2	OTHER FUNDS: Biennium-to-date expenditures for vehicles and other equipment continue to be less than initially anticipated. The program still expects the major portion of planned equipment purchases to be completed before the end of the biennium.
Total All Funds	69,049	54,397	14,652	21.2	
Total FTEs	216.8	205.1	11.7	5.4	
405-F00 Department of Transportation - Aviation					
Other Funds	3,847	3,845	2	0.1	Below threshold; no explanation required.
Total All Funds	3,847	3,845	2	0.1	
Total FTEs	11.0	10.3	.7	6.4	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
405-K00 Department of Transportation - Transportation Economic Partner Operating					
Other Funds	1,012	785	227	22.4	OTHER FUNDS and FTEs: Labor and support costs are below initial estimates as a result of a vacant staff position. In addition, consultant costs have been below estimates.
Total All Funds	1,012	785	227	22.4	
Total FTEs	7.3	6.5	.8	11.0	
405-M00 Department of Transportation - Highway Maintenance and Operating					
Other Funds	209,025	203,877	5,148	2.5	OTHER FUNDS: While the underexpenditure is over \$5 million, it is only 2.5 percent of the biennium to date estimate. With biennium-to-biennium variations in seasonal expenditure demands, it is difficult to develop more accurate initial estimates.
Total All Funds	209,025	203,877	5,148	2.5	
Total FTEs	1,513.6	1,376.4	137.2	9.1	
405-Q00 Department of Transportation - Traffic Operations					
Other Funds	23,663	23,898	(235)	(1.0)	Below threshold; no explanation required.
Total All Funds	23,663	23,898	(235)	(1.0)	
Total FTEs	197.6	187.9	9.7	4.9	
405-S00 Department of Transportation - Transportation Management & Support					
Other Funds	81,043	73,973	7,070	8.7	OTHER FUNDS: Lower than estimated information technology system expenditures continue to be a major portion of the underexpenditure. This underexpenditure will likely continue, as the Department does not expect to complete all of the initially planned work this biennium.
Total All Funds	81,043	73,973	7,070	8.7	
Total FTEs	523.5	493.3	30.2	5.8	
405-T00 Department of Transportation - Transportation Planning, Data and Research					
Other Funds	25,329	24,164	1,165	4.6	Below threshold; no explanation required.
Total All Funds	25,329	24,164	1,165	4.6	
Total FTEs	190.0	174.0	16.0	8.4	
405-U00 Department of Transportation - Charges From Other Agencies					
Other Funds	41,011	40,811	200	0.5	Below threshold; no explanation required.
Total All Funds	41,011	40,811	200	0.5	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
405-V00 Department of Transportation - Public Transportation					
Other Funds	9,605	9,547	58	0.6	
Total All Funds	9,605	9,547	58	0.6	
Total FTEs	27.0	23.8	3.2	11.9	FTEs: Previously vacant positions in the Modal Coordination Program and a vacant position in the Commute Trip Reduction Program continue to account for the major portion of this underexpenditure.
405-X00 Department of Transportation - Washington State Ferries					
Other Funds	234,439	231,248	3,191	1.4	Below threshold; no explanation required.
Total All Funds	234,439	231,248	3,191	1.4	
Total FTEs	1,708.3	1,621.0	87.3	5.1	
405-Y00 Department of Transportation - Rail - Operating					
Other Funds	24,015	21,463	2,552	10.6	OTHER FUNDS: Planned December 2002 payments for operation and maintenance of the state sponsored Amtrak rail passenger service were not made until January 2003.
Total All Funds	24,015	21,463	2,552	10.6	
Total FTEs	11.9	11.1	.8	6.7	
405-Z00 Department of Transportation - Local Programs - Operating					
Other Funds	6,709	6,217	492	7.3	
Total All Funds	6,709	6,217	492	7.3	
Total FTEs	45.0	37.6	7.4	16.4	FTEs: The underexpenditure resulted from staff vacancies. The program expects to fill some of these positions in Fiscal Year 2003.
408 Marine Employees' Commission					
Total FTEs	2.3	2.0	.3	13.0	FTEs: Commissioner activity has been lower than anticipated as a result of a newly appointed commission member.
411 Freight Mobility Strategic Investment Board					
Other Funds	567	452	115	20.3	OTHER FUNDS: The underexpenditure was caused by delayed agency billings and board member travel reimbursement, as well as management's decision to postpone travel.
Total All Funds	567	452	115	20.3	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
Education					
343 Higher Education Coordinating Board					
General Fund - State for Fiscal Year 2002	125,976	125,863	113	0.1	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure resulted from schools requesting funds from the State Need Grant and Educational Opportunity Grant programs later than originally anticipated.
General Fund - State for Fiscal Year 2003	80,062	73,921	6,141	7.7	
Total All Funds	219,658	213,434	6,224	2.8	
345 State Board of Education					
Other Funds	148,456	140,093	8,363	5.6	OTHER FUNDS: The underexpenditure reflects a lower than projected revenue deposit to the Education Savings Account of \$10.4 million in December 2002, leaving an unexpended balance of \$8.3 million. Unless the supplemental budget reduces the appropriation the underexpenditure will continue as the revenue does not exist to support the appropriation.
Total All Funds	148,456	140,093	8,363	5.6	
350 Superintendent of Public Instruction					
General Fund - State for Fiscal Year 2002	4,910,219	4,901,913	8,306	0.2	GENERAL FUND-STATE FOR FISCAL YEAR 2003: Expenditures in school apportionment were recorded incorrectly. Corrections will be reflected in a subsequent report. Payments to school districts have been less than anticipated.
General Fund - State for Fiscal Year 2003	2,245,816	2,583,241	(337,425)	(15.0)	
Other Funds	1,057,243	969,313	87,930	8.3	OTHER FUNDS: School districts have not been invoicing for grants as quickly as anticipated. The agency expects this situation to improve in the next quarter.
Total All Funds	8,213,278	8,454,467	(241,189)	(2.9)	
Total FTEs	303.1	310.1	(7.0)	(2.3)	
351 State School For The Blind					
Other Funds	777	433	344	44.3	OTHER FUNDS: The private/local expenditures are based on projected service contracts with area school districts which will vary.
Total All Funds	7,661	7,321	340	4.4	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
353 State School For The Deaf					
Other Funds	116	104	12	10.3	OTHER FUNDS: The school did not receive the anticipated number of contracts to generate revenue, therefore, corresponding expenses were not made.
Total All Funds	11,537	11,397	140	1.2	
354 Work Force Training and Education Coordinating Board					
General Fund - State for Fiscal Year 2002	1,690	1,648	42	2.5	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The underexpenditure resulted from late invoices for the Inland Northwest Technology Education Center project and contracted services. The underexpenditure should decrease significantly by the end of the fiscal year
General Fund - State for Fiscal Year 2003	878	592	286	32.6	
Total All Funds	30,637	29,865	772	2.5	
360 University of Washington					
Other Funds	9,873	8,343	1,530	15.5	OTHER FUNDS: The underexpenditure resulted from a staff vacancy in Forensic Pathologist Fellowship Program, delayed consultants billing in University of Washington Building Account, and decreased program activity in the Accident and Medical Aid Accounts, caused by space relocation. This underexpenditure is expected to be spent by June 2003.
Total All Funds	540,326	538,142	2,184	0.4	
377 Spokane Intercollegiate Research and Technology Institute					
Total FTEs	14.7	12.5	2.2	15.0	FTEs: During the past 6 months SIRTl has had a reduced number of paid interns causing the FTE count to be lower than estimated.
387 Washington State Arts Commission					
General Fund - State for Fiscal Year 2002	2,845	2,835	10	0.4	GENERAL FUND- STATE FOR FISCAL YEAR 2003: The underexpenditure is caused by contracts still in process and will be paid by June 30. Contracts are pending signature and outstanding invoices are awaiting completion of services.
General Fund - State for Fiscal Year 2003	2,333	1,566	767	32.9	
Total All Funds	6,181	5,501	680	11.0	

State of Washington
Office of Financial Management
Management Variance Report for July 1, 2001 through December 31, 2002
(Dollars in Thousands)

	Biennium To Date Estimates	Biennium To Date Actuals	Amount (Over)/Under Estimate	Percent (Over)/Under Estimate	Comments
395 Eastern Washington State Historical Society					
General Fund - State for Fiscal Year 2003	767	885	(118)	(15.4)	GENERAL FUND-STATE FOR FISCAL YEAR 2003: The timing of equipment purchases and buyouts related to the retirement of a long term employee contributed to the overexpenditure.
Total All Funds	2,441	2,559	(118)	(4.8)	
699 Community and Technical College System					
General Fund - State for Fiscal Year 2002	515,100	514,954	146		(2.0) GENERAL FUND-STATE FOR FISCAL YEAR 2003: Overenrollments caused a surge in salaries in the Instruction program. It is expected that local funds will be utilized when the General Fund-State is depleted.
General Fund - State for Fiscal Year 2003	270,359	275,728	(5,369)		
Other Funds	14,418	11,362	3,056	21.2	OTHER FUNDS: A technical error to record payments for the Mader lawsuit (\$2.5M) occurred in December, but the correction was not made until January.
Total All Funds	799,877	802,044	(2,167)	(0.3)	
All Other Expenditures					
010 Bond Retirement and Interest					
General Fund - State for Fiscal Year 2002	601,206	600,979	227		5.2 GENERAL FUND - STATE FOR FISCAL YEAR 2003 AND OTHER FUNDS: The underexpenditure in the General Fund and underexpenditure for Other Funds are both the result of the timing of transfers for future debt service payments. This will be ongoing until the end of the biennium, when the fund sources will balance out.
General Fund - State for Fiscal Year 2003	365,070	346,150	18,920		
Other Funds	370,928	365,573	5,355	1.4	
Total All Funds	1,337,204	1,312,702	24,502	1.8	